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# IV.

## Management Assurance

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### **Statement of Assurance from the Chairman and General Counsel**

## **National Labor Relations Board**



SUBJECT: Management Assurance Letter

To comply with the new A-123 guidelines for Analysis of an Entity's Systems, Controls and Legal Compliance, a careful review of the National Labor Relation Board's (NLRB) Principal Financial Statements (also referred to as "financial statements") has been completed. Those financial statements consist of the Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources and Statement of Financing as of September 30, 2006. The financial statements are compiled for the purposes of (1) expressing an opinion as to whether the Financial Statements are presented fairly, in all material respects, in conformity with U.S. Generally Accepted Accounting Principles, (2) reporting on the NLRB's internal control as of September 30, 2006, (3) reporting whether the NLRB's financial management systems substantially comply with Federal financial management systems requirements, applicable Federal accounting standards (U.S. Generally Accepted Accounting Principles), and the U.S. Government Standard General Ledger at the transaction level as of September 30, 2006, and (4) testing for compliance with applicable laws and regulations.

In May 2006, the NLRB initiated an agency-wide internal control review and assessment for ensuring that effective internal controls are in place. The NLRB approach included the identification and assessment of risks, by 16 designated managers, on an integrated agency-wide basis that provides a proactive course to risk management aimed at focusing and directing attention on areas of high risk.

The designated managers were responsible for conducting reviews of program operations; assisting program offices in identifying risks and conducting internal control reviews; issuing reports of findings and making recommendations to improve internal controls and risk management. Also, a review of our financial management system was completed by the appropriate offices to assure the status and effectiveness of our systems supporting the preparation of financial statements.

We certify that the NLRB's management controls and financial systems meet and conform with the requirements of the Federal Managers' Financial Integrity Act.

A handwritten signature in black ink, appearing to read "Robert J. Battista", written over a horizontal line.

**Robert J. Battista**  
**Chairman**

A handwritten signature in black ink, appearing to read "Ronald Meisburg", written over a horizontal line.

**Ronald Meisburg**  
**General Counsel**